Charitable Giving
The Alliance supports tax incentives that support charitable giving by individuals, businesses and institutions. We oppose efforts to limit or eliminate such tax incentives in a way that could reduce the level of contributed income for nonprofit organizations.

Tax Exemption
The Alliance opposes changes to the underlying exemption of nonprofit corporations from corporate income taxes at federal, state and local levels of government. Furthermore, the Alliance opposes the imposition of fees or other costs on nonprofit corporations which have the effect of removing existing exemptions for nonprofit corporations.

Nonprofit-Government Partnership
The Alliance recognizes that the partnership between government and nonprofits can be reformed to promote innovation, collective models of impact and streamlined processes, all of which serve the long-term interests of taxpayers and communities. The Alliance supports efforts to transform the way in which state agencies and nonprofits interact, with a long term goal of maximizing collective impact for the people of Arizona. In particular, the Alliance supports laws and policies which leverage the collective buying power of state and local governments to benefit nonprofits, allowing them to focus their resources on meeting community needs.

State Fiscal Policy
The Alliance favors a balanced approach to fiscal policy which:

- Provides adequate support for public programs which are widely supported by citizens;
- Supports levels of resources for education, quality of life and public infrastructure which are necessary for the long-term economic growth and health of the nation and the state of Arizona;
- Avoid undue hardships on the most vulnerable residents of our communities to achieve budget balance; and
- Avoids placing restrictions on the flexibility of policy makers to address changing and vital community needs, especially those which place unfair burdens on nonprofits in their efforts to support communities and contribute to the long term economic development of Arizona.

Nonprofit Innovation
The Alliance favors federal and state laws and public policy which encourages innovative models for addressing community needs, financing nonprofit operations and promoting collaboration across the sector and between business, government, philanthropy and nonprofits.

Nonprofit Capacity Building
Governments at all levels rely on nonprofit organizations to provide critical services and programs to individuals and communities. Support for nonprofit capacity building programs is designed to promote effectiveness in the delivery of government-funded services, improve a nonprofit organization’s ability to achieve its mission, and help nonprofit employers sustain themselves over time. The Alliance supports federal and state laws which provide resources to support nonprofit capacity building.

Adopted by the Alliance Board of Trustees December 12, 2012
Service and Volunteerism
The Alliance opposes measures that would significantly reduce or eliminate funding and other incentives for national, state, local and private service programs.

Advocacy Rights
The Alliance supports the protection of the advocacy rights of all nonprofit organizations and efforts to strengthen the ability of Arizona nonprofits to engage in the public policy arena.

Regulation of Nonprofits
The Alliance recognizes that nonprofits – as private organizations, but also part of civil society – are successful by earning and maintaining public trust. To that end, the Alliance supports laws, regulations and policies which promote public transparency, and strike a proper balance between the independent activities of nonprofits and the need to protect and inform the public. The Alliance opposes legislation that imposes unreasonable regulatory burdens on nonprofit organizations and stifles the ability of nonprofits to pursue and fulfill their missions.